Government of Jammu and Kashmir

Finance Department

Civil Secretariat, J&K

Notification

Jammu/Kashmir, the 274 March, 2025

S.O. The exercise of the powers conferred by Section 3 and 3A of the Jammu and Kashmir Motor Spirit and Diesel Oil (Taxation of Sales) Act Samvat 2005 and in supersession of all the previous notifications on the subject, the Government hereby direct that tax and Cess on sale of Motor Spirit (Petrol), Diesel Oil, Aviation Turbine Fuel (ATF) and Natural Gas shall be levied at the rate as shown against each in column 3 and 4 of the table given below:

S.No.	Name of the Commodity	Rate of Tax	Cess
1	Motor Spirit (Petrol)	24% minus Rs.3.50/litre	Rs.2.00/litre
2	Diesel Oil	16% minus Rs.4.50/litre	Rs.1.00/litre
3	Aviation Turbine fuel (ATE)	5%	
4	Natural Gas	21%	

This notification shall come into force w.e.f. -1st Day of April, 2025.

By Order of the Government of Union Territory of Jammu and Kashmir.

Sd/-

(Santosh D Vaidya). IAS
Principal Secretary to the Government
Finance Department
Dated: 23-03-2025

No. FD-ST/36/2025-03(7631023)

Copy to the:-

1. All Financial Commissioners.

- 2. Principal Secretary to the Hon'ble Lieutenant Governor, J&K.
- 3. Principal Secretary to the Hon'ble Chief Minister, UT of J&K.
- 4. All Principal Secretaries to Government.
- 5. All Commissioner/Secretaries to Government.
- 6. Divisional Commissioner, Jammu/Kashmir.
- 7. Commissioner, State Taxes Department, J&K.
- 8. Excise Commissioner, J&K
- 9. All Additional Commissioner. State Taxes Department.
- 10. Private Secretary to the Principal Secretary to Government, Finance Department.
- 11. Incharge website(FD)
- 12. Government Order file/Stock file/

(Mohmmad Amin)JKAS

Deputy Secretary to the Government

Finance Department